No. 103. ESTATE OF SCHROEDER ET AL. *v.* COMMISSIONER OF INTERNAL REVENUE. On petition for writ of certiorari to the United States Court of Appeals for the Second Circuit. *Per Curiam:* The petition for writ of

*For decisions *per curiam* and orders announced on June 27, 1949, see 337 U. S. 951 *et seq.*

certiorari is granted. The judgment of the Court of Appeals is vacated and the case is remanded to that court for further consideration in the light of T. D. 5741, 14 Fed. Reg. 5536, and *Commissioner* v. *Estate of Church*, 335 U. S. 632, and *Estate of Spiegel* v. *Commissioner*, 335 U. S. 701. *Thomas Raeburn White* and *George B. Francis* for petitioners. *Solicitor General Perlman, Assistant Attorney General Caudle, Arnold Raum, Ellis N. Slack* and *Melva M. Graney* for respondent. Reported below: 172 F. 2d 864. [This order amended, *post*, p. 884.]

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